

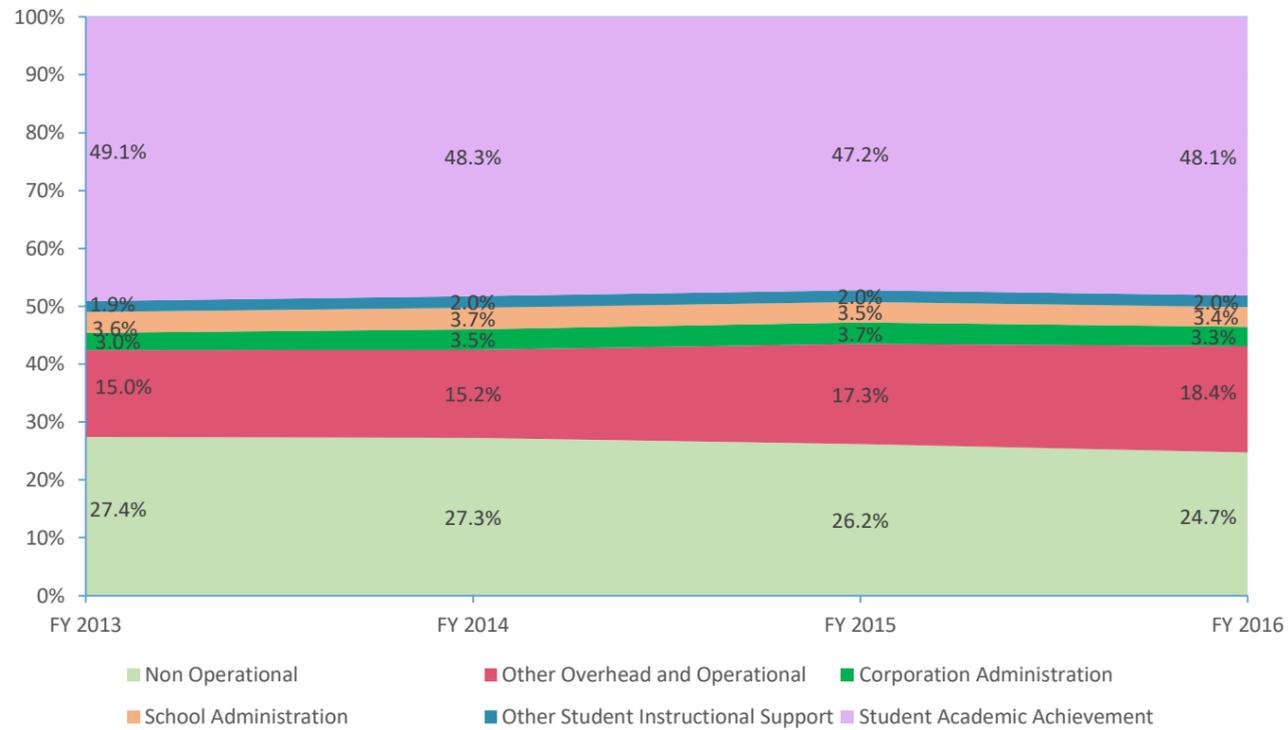
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
M S D Boone Township (6460)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,210,609	31.4%	\$5,455,753	46.3%	\$5,930,632	49.1%	\$5,640,712	48.3%	\$5,722,958	47.2%	\$6,163,500	48.1%
Student Instructional Support	\$637,906	3.8%	\$606,384	5.1%	\$661,506	5.5%	\$668,863	5.7%	\$674,774	5.6%	\$693,100	5.4%
<b>Total</b>	<b>\$5,848,515</b>	<b>35.2%</b>	<b>\$6,062,137</b>	<b>51.5%</b>	<b>\$6,592,138</b>	<b>54.6%</b>	<b>\$6,309,575</b>	<b>54.0%</b>	<b>\$6,397,732</b>	<b>52.8%</b>	<b>\$6,856,600</b>	<b>53.5%</b>

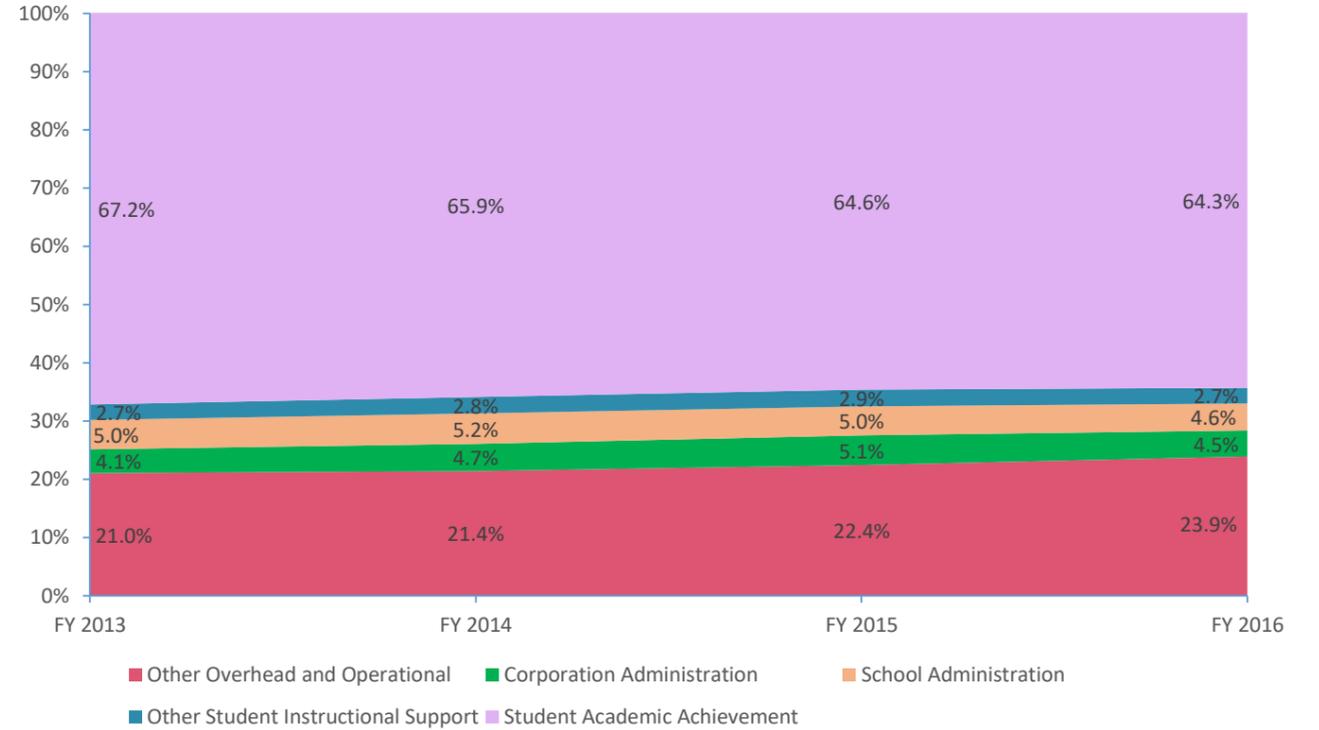
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,336,426	14.1%	\$2,256,015	19.2%	\$2,172,299	18.0%	\$2,193,428	18.8%	\$2,548,144	21.0%	\$2,779,580	21.7%
Non Operational	\$8,432,036	50.7%	\$3,462,085	29.4%	\$3,311,277	27.4%	\$3,186,854	27.3%	\$3,173,724	26.2%	\$3,168,689	24.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$10,768,462</b>	<b>64.8%</b>	<b>\$5,718,100</b>	<b>48.5%</b>	<b>\$5,483,576</b>	<b>45.4%</b>	<b>\$5,380,283</b>	<b>46.0%</b>	<b>\$5,721,868</b>	<b>47.2%</b>	<b>\$5,948,269</b>	<b>46.5%</b>

<b>Grand Total</b>	<b>\$16,616,977</b>	<b>\$11,780,237</b>	<b>\$12,075,714</b>	<b>\$11,689,858</b>	<b>\$12,119,600</b>	<b>\$12,804,869</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$76,675	\$264,374	\$318,251	NA	315.1%	20.4%
11100	Regular Programs	Elementary	\$1,650,450	\$1,848,773	\$1,878,821	\$1,909,138	15.7%	3.3%	1.6%
11200	Regular Programs	Middle/Junior High	\$106,400	\$762,440	\$854,403	\$884,684	731.5%	16.0%	3.5%
11300	Regular Programs	High School	\$1,304,636	\$1,554,094	\$1,472,176	\$1,527,502	17.1%	-1.7%	3.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$18,337	\$42,623	\$64,510	NA	251.8%	51.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$55,623	\$80,749	\$7,581	\$6,840	-87.7%	-91.5%	-9.8%
11470	Regular Programs	Vocational Education - Business Education	\$56,583	\$74,483	\$6,944	\$6,744	-88.1%	-90.9%	-2.9%
12810	Special Programs	Special Education Preschool	\$24,497	\$38,838	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$37,265	\$39,211	\$32,618	\$81,075	117.6%	106.8%	148.6%
14300	Summer School Programs	High School	\$0	\$833	\$920	\$6,270	NA	653.1%	581.5%
16100	Remediation	Remediation Testing	\$131	\$23,137	\$4,975	\$3,720	2744.0%	-83.9%	-25.2%
16200	Remediation	Preventive Remediation	\$38,800	\$634	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$92,185	\$97,609	\$128,067	\$191,821	108.1%	96.5%	49.8%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$259,425	\$274,910	\$508,499	\$615,913	137.4%	124.0%	21.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$29,063	\$15,463	\$11,262	\$8,664	-70.2%	-44.0%	-23.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$12,450	\$125	\$2,794	\$2,452	-80.3%	1861.6%	-12.2%
22220	Instruction	Library/Media Services - School Library	\$112,038	\$143,573	\$85,290	\$89,174	-20.4%	-37.9%	4.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$47,653	\$98,992	\$138,220	\$17,105	-64.1%	-82.7%	-87.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$97,533	\$127,526	\$154,867	NA	58.8%	21.4%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$195,360	\$209,347	\$155,866	\$274,769	40.6%	31.3%	76.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$209,482	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$4,232,041</b>	<b>\$5,455,753</b>	<b>\$5,722,958</b>	<b>\$6,163,500</b>	<b>45.6%</b>	<b>13.0%</b>	<b>7.7%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$103,783	\$161,273	\$179,206	\$190,088	83.2%	17.9%	6.1%
21290	Students	Guidance Services - Other Guidance Services	\$8,183	\$7,774	\$8,968	\$3,647	-55.4%	-53.1%	-59.3%
21340	Students	Health Services - Nurse Services	\$31,939	\$50,064	\$59,112	\$61,715	93.2%	23.3%	4.4%
24100	School Administration	Office of The Principal	\$348,789	\$387,274	\$427,488	\$437,650	25.5%	13.0%	2.4%
<b>Student Instructional Support Total</b>			<b>\$492,694</b>	<b>\$606,384</b>	<b>\$674,774</b>	<b>\$693,100</b>	<b>40.7%</b>	<b>14.3%</b>	<b>2.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,250	\$11,411	\$27,020	\$11,572	12.9%	1.4%	-57.2%
23150	General Administration	Board of Education - Legal Services	\$26,324	\$35,751	\$16,992	\$21,557	-18.1%	-39.7%	26.9%
23160	General Administration	Board of Education - Promotion Expenses	\$3,331	\$3,460	\$3,962	\$2,558	-23.2%	-26.1%	-35.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,706	\$9,291	\$5,820	\$5,447	-29.3%	-41.4%	-6.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$150,612	\$207,040	\$267,709	\$251,459	67.0%	21.5%	-6.1%
23220	General Administration	Executive Administration - Community Relations	\$12,401	\$12,425	\$3,288	\$3,869	-68.8%	-68.9%	17.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$17,187	\$17,865	NA	NA	3.9%
25120	Central Services	Fiscal Services - Service Area Direction	\$54,816	\$78,797	\$74,304	\$82,648	50.8%	4.9%	11.2%
25130	Central Services	Fiscal Services - Budgeting	\$10,998	\$19,317	\$20,255	\$11,469	4.3%	-40.6%	-43.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$5,617	\$350	\$2,991	NA	-46.7%	754.6%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$3,545	\$400	\$300	\$250	-92.9%	-37.5%	-16.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$1,263	\$2,495	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$794	\$1,163	\$1,577	\$3,418	330.7%	193.9%	116.8%
25750	Central Services	Personnel Services - Health Services	\$0	\$6,513	\$2,524	\$0	NA	-100.0%	-100.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$14,344	\$0	\$10,632	NA	-25.9%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$6,000	\$450	NA	NA	-92.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$222	\$0	\$240	\$720	224.6%	NA	200.4%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$43,864	\$66,708	\$101,654	\$91,847	109.4%	37.7%	-9.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$815,056	\$903,152	\$885,163	\$1,151,859	41.3%	27.5%	30.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$2,113	\$9,481	\$0	\$2,125	0.6%	-77.6%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$70,974	\$7,618	\$32,915	\$35,052	-50.6%	360.1%	6.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$820	\$0	\$0	\$0	-100.0%	NA	NA

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$214	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$40	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$63,706	\$52,010	\$26,162	\$73,036	14.6%	40.4%	179.2%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$356	\$1,001	\$518	NA	45.7%	-48.3%
27010	Student Transportation	Service Area Direction	\$27,645	\$30,721	\$37,119	\$40,956	48.2%	33.3%	10.3%
27100	Student Transportation	Vehicle Operation	\$164,798	\$258,434	\$257,738	\$268,395	62.9%	3.9%	4.1%
27200	Student Transportation	Monitoring Services	\$0	\$4,949	\$3,200	\$0	NA	-100.0%	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$71,887	\$124,635	\$147,441	\$136,795	90.3%	9.8%	-7.2%
27400	Student Transportation	Purchase of School Buses	\$168,625	\$0	\$170,333	\$86,324	-48.8%	NA	-49.3%
27500	Student Transportation	Insurance on Buses	\$8,797	\$13,100	\$12,022	\$9,459	7.5%	-27.8%	-21.3%
27700	Student Transportation	Contracted Transportation Services	\$84,917	\$0	\$0	\$0	-100.0%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$1,690	\$750	\$0	\$0	-100.0%	-100.0%	NA
27910	Student Transportation	Bus Driver Training	\$1,414	\$2,716	\$1,693	\$1,695	19.9%	-37.6%	0.1%
31100	Food Services Operations	Service Area Direction	\$116,503	\$39,819	\$87,220	\$147,658	26.7%	270.8%	69.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$0	\$129,434	\$134,905	\$132,192	NA	2.1%	-2.0%
31400	Food Services Operations	Food Purchases	\$167,368	\$201,174	\$200,909	\$172,033	2.8%	-14.5%	-14.4%
31900	Food Services Operations	Other Food Services	\$0	\$2,934	\$1,140	\$2,731	NA	-6.9%	139.6%
<b>Overhead and Operational Total</b>			<b>\$2,092,691</b>	<b>\$2,256,015</b>	<b>\$2,548,144</b>	<b>\$2,779,580</b>	<b>32.8%</b>	<b>23.2%</b>	<b>9.1%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$103,657	\$114,443	\$107,522	\$127,427	22.9%	11.3%	18.5%
33500	Category not Specified	Welfare Activities Services	\$418	\$85	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$6,893	\$0	\$0	\$0	-100.0%	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$4,629,017	\$58,633	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$147,648	\$49,845	\$325	\$7,662	-94.8%	-84.6%	2257.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,416,918	\$114,719	\$53,010	\$69,460	-95.1%	-39.5%	31.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$16,036	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$282,222	\$257,746	\$230,831	\$224,915	-20.3%	-12.7%	-2.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$48,400	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$19,443	\$91,131	\$111,534	\$88,871	357.1%	-2.5%	-20.3%
51100	Principal on Debt	Bonds	\$0	\$50,000	\$70,000	\$75,000	NA	50.0%	7.1%
52100	Interest on Debt	Bonds	\$0	\$74,900	\$55,163	\$45,111	NA	-39.8%	-18.2%
52200	Interest on Debt	Temporary Loans	\$45,153	\$165,167	\$10,738	\$13,180	-70.8%	-92.0%	22.7%
52600	Interest on Debt	Other DLGF Approved Debt	\$105,554	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$870,638	\$370,000	\$282,000	\$311,500	-64.2%	-15.8%	10.5%
53150	Lease Rental	Buildings-Interest	\$0	\$504,500	\$606,500	\$600,500	NA	19.0%	-1.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$707,521	\$934,086	\$1,646,101	\$1,605,063	126.9%	71.8%	-2.5%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$676,831	\$0	\$0	NA	-100.0%	NA
<b>Non Operational Total</b>			<b>\$8,399,516</b>	<b>\$3,462,085</b>	<b>\$3,173,724</b>	<b>\$3,168,689</b>	<b>-62.3%</b>	<b>-8.5%</b>	<b>-0.2%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$40,844	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$6,046	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$26,351	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,354	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$246,036	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$36,520	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$60,826	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,170	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$17,477	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,597	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$5,015	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$579	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$601,554	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SIS NA Group Insurance - 2007 Account Code	\$89,270	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$140,647	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$19,994	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$36	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$5	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$6	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$1	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$72,621	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$10,773	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$10,889	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,422	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,400,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>